



## **Budget Unit: Transportation Budget – Auditor of the State Reimbursement**

**BU Number: 6450S750810**

**BU Number: 6450S330137**

### **Purpose and History**

The Office of the Auditor of the State provides audit, review, and other technical services to state and local governments to ensure the effective, economical conduct of public activities in a prudent, accountable manner. Departments are required to reimburse the Auditor of the State for performing audits or examinations of departments and the funds departments receive.

### **State Funding**

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund and the Primary Road Fund to pay Auditor of the State reimbursements. The amount requested by the Department for these reimbursements is based on annual estimates prepared by the Auditor of the State and previous year actual expenditures. Reimbursement expenditures remain relatively consistent from year to year. However, certain years show nontraditional increases in expenditures for one-time services such as work associated with federal 2009 American Recovery and Reinvestment Act requirements.

Primary audit products prepared for the Department include the [Annual Financial Report](#) (part of the State's Comprehensive Annual Financial Report required by Iowa Code), the [Single Audit](#) required of the DOT by the federal government, and various minor special audits.

### **Related Statute**

[Iowa Code section 11.5B](#)

### **More Information**

Office of the Auditor of the State audit report search: <http://auditor.iowa.gov/reports/index.html>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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